



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

Date:

[REDACTED]

Employer Identification Number:

[REDACTED]

Form:

1120

Tax Years:

All

Contact Person:

[REDACTED]

Identification Number:

[REDACTED]

Telephone Number:

[REDACTED]

Dear Applicant:

This letter constitutes a final adverse ruling with respect to your claim of exemption from federal income taxation under section 501(c)(4) of the Internal Revenue Code.

We make our ruling for the following reasons: We have concluded that you are not operated exclusively for the promotion of social welfare within the meaning of section 501(c)(4) of the Code. You are not exempt because you are not operated primarily for the purpose of bringing about civic betterments and social improvements. Instead, your activities primarily constitute direct and indirect participation in political campaigns on behalf of, or in opposition to, candidates for public office.

The Code and the regulations issued thereunder require that you file federal income tax returns. Based upon the financial information that you furnished, you should file returns on the Form and for the tax years indicated above within 30 days from the date of this letter, unless you request and are granted an extension of time to file the returns. You should attach a copy of this letter to the returns you file. Questions concerning the filing of returns should be directed to the Ohio Tax Exempt and Government Entities (TE/GE) office at 877-829-5543 (a toll free number).

If you have any questions concerning the reasons for this ruling, please contact the person whose name and telephone number appear in the heading of this letter.

Sincerely,

[REDACTED]
Manager, Exempt Organizations
Technical Group 3

Page 2

copy:

Form 1937-A	Initiator	Reviewer	Reviewer	Reviewer	Reviewer	Reviewer
CODE	T:EO:RA:T:3	T:EO:RA:6				
Surname						
Date	08/31/01	8/2/01				

**DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224**

Date: MAR 16 2000

Contact Person: [REDACTED]

ID Number: [REDACTED]

Telephone Number: [REDACTED]
Fax: [REDACTED]

Employer Identification Number: [REDACTED]

Dear Applicant:

We have considered your application for recognition of exemption from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(4). Based upon all of the materials you have submitted in connection with your application, we have concluded that your activities primarily constitute direct and indirect participation or intervention in political campaigns on behalf of or in opposition to candidates for public office. Accordingly, we have concluded that you are not primarily engaged in activities that promote social welfare and do not qualify for recognition of exemption under section 501(c)(4).

STATEMENT OF FACTS:

The information submitted indicates that you were incorporated on [REDACTED]. Your Articles of Incorporation provide that you were organized exclusively for promotion of social welfare within the meaning of section 501(c)(4) of the Code, including but not limited to lobbying for socially beneficial legislation and educating Christians to be effective in the legislative process.

You are the state affiliate of the [REDACTED] ("[REDACTED]") in the State of [REDACTED]. [REDACTED] is a national organization based in [REDACTED]. [REDACTED] is an affiliate of the national organization your five-fold mission, similar to [REDACTED], is as follows:

- To represent conservative people of faith before local councils, state legislatures, and Congress.
- To speak out in the public arena and in the media.

- To train Christian leaders for effective citizenship and political action.
- To inform Christians about timely issues and pending legislation.
- To challenge anti-Christian bias.

Your brochures provide the following information on your organization:

The [REDACTED] (another name used in reference to you in the various submitted materials) is the state affiliate of one of the nation's largest and most dynamic pro-family organizations, the [REDACTED]. We are a non-partisan organization dedicated to helping Christians exercise their citizenship responsibilities more effectively.

The [REDACTED] is a grassroots organization with a strong network of over 70 local county and city affiliates. With the number of members and activists amounting to over [REDACTED] in [REDACTED], the [REDACTED] has become an extremely effective and influential voice for [REDACTED] families.

What Can I Do?

We believe that, through effective grassroots organization and through encouraging activism by conservative Christians, we can bring this country back to its Judeo-Christian roots and to the traditional values that made America great.

You can help in this effort through a number of ways. Whether you want to become a chapter leader, give financial support, assist in the distribution of voter guides in your church and community, or volunteer at the State Headquarters, the [REDACTED] needs you!

Taking a stand for Christians...

In the past few years, we have seen a radical departure from the Judeo-Christian principles which were and are the foundation of our country and our government. Never in our country's history have we seen such an all-out attack on religion, Christian values, and families.

Some of the things we are doing to turn the tide include:

- Distribute millions of voter guides in churches and communities before elections that inform citizens about the stands candidates take on pro-family issues.

- Distribute Scorecards which grade candidates on how they voted on pro-family legislation and thus hold them accountable to their constituency.
- Sponsor voter registration drives in churches.
- Inform voters through phone trees, fax networks, and word of mouth about crucial issues that need grassroots action.
- Lobby the state legislature on legislation affecting you and your family.
- Encourage activism on a local level through our local chapter affiliates.

Your Bylaws provide that you do not have members. However, your brochures indicate that you have three classes of membership: Annual, Roundtable and Volunteer memberships. Your yearly dues are \$[REDACTED] for Annual Membership and \$[REDACTED] (or \$[REDACTED] per month) for Roundtable Membership. Annual Membership benefits include the following:

The [REDACTED], an insightful, full-color, bi-monthly magazine covering events in all areas of government. Inside each [REDACTED] is our special state update, [REDACTED]. With this you will stay aware of what is happening with the [REDACTED]

Regular updates on politics in [REDACTED] including our Scorecards which rate legislators on how they voted on legislation affecting our families.

Announcements and invitations to local events, receptions, training seminars, and conferences.

Roundtable Members are entitled to, in addition to the Annual Membership benefits described above, invitations to special Roundtable receptions, including briefings with [REDACTED] Congressmen and state legislators. Also, they are entitled to receive special Roundtable audio and videotapes and publications. Volunteer Members receive the Annual Membership benefits described above by donating time and labor to the organization.

Your activities include developing county chapters, providing voter education, organizing and conducting training seminars, distributing legislative scorecards, publishing and distributing monthly newsletters and updates on legislation, conducting conferences, and lobbying activities.

You have been involved in the formation and development of county chapters in

the State of [REDACTED] toward achieving the goal of [REDACTED] as a "precinct organization. The [REDACTED]'s precinct organization plan consists of getting neighborhood helpers to follow three simple steps: to identify, inform and mobilize voters. You conduct surveys for identification and mobilization of voters. Your voter identification brochure, which you receive from and is prepared by [REDACTED], follows Abraham Lincoln's four rules for winning elections:

1. Obtain a complete list of voters
2. Determine how they will vote
3. Contact the favorable voters
4. Get them to the polls on election day

Your voter identification brochure points out that Lincoln's four laws are the foundation of modern grassroots politics. The most effective element in influencing the public policy of a city, county or state is electing quality candidates to office. Voter identification is the key.

You also distribute voter guides that are directed at different geographic areas within [REDACTED] and cover the Presidential, Congressional and state races. The format of the voter guides includes the names and pictures of the Democratic and Republican candidates for various elective offices. The distribution of the voter guides is timed to coincide with specific elections. Beneath each candidate's name and picture is the candidate's position on a list of selected issues. All Republican candidates were shown with a response of either "Opposes" or "Supports" to the selected issues. On the other hand, some Democratic candidates were shown to have "No Response" or "Undecided" to most of the issues. The selected issues included:

- Balanced Budget Amendment
- Federal Income Tax Cut
- Taxpayer Funding of Abortion
- Banning Partial Birth Abortion
- Voluntary Prayer in Public Schools
- Public and Private School Choice
- Homosexuals in the Military
- Parental Choice in Education (Voucher)
- Term Limits for Congress

You distribute the voter guides to members and constituents. The voter guides state in very small print that the "voter guide is provided for educational purposes only and is not to be construed as an endorsement of any candidate or political party." However, the [REDACTED] under the

heading "Political Victory," states --

The year [REDACTED] marked the emergence of [REDACTED] onto the national political scene....

As the [REDACTED] election year went into full swing, the [REDACTED] began distributing [REDACTED] million nonpartisan voter guides in [REDACTED] churches nationwide. The [REDACTED] voter education efforts led to the largest turnout of evangelical voters in modern history with exit polls showing that 24 percent of all voters were self-identified evangelicals. The results of such pro-family voter turnout were remarkable, an estimated 500 pro-family candidates ran for school board, city council, state legislature, and 40 percent won. The [REDACTED] commitment to the religious conservative movement was now set in stone.

The [REDACTED] activity in the [REDACTED] election year proved that the [REDACTED] was a major player in the political arena. The [REDACTED] distributed [REDACTED] million voter guides during the presidential and other primaries as well as [REDACTED] million voter guides in [REDACTED] churches during the general election.

Moreover, your publication [REDACTED], [REDACTED] issue, clarified the primary objectives and importance of your voter guides in the following statement:

As the primary voter education project of the [REDACTED], the Voter Guides have made a significant impact on [REDACTED] politics. In the past four years alone, the [REDACTED] has distributed over [REDACTED] million Voter Guides -- and we have seen the difference the Voter Guides can make in electing conservative representatives across the state.

You distribute two kinds of scorecards: the [REDACTED] Congressional Scorecard and the [REDACTED] Legislative Scorecard. The Congressional scorecards are annually prepared by [REDACTED] for distribution to voters through its state affiliates. The scorecard is a compilation of voting records of all incumbent members of Congress with respect to issues on which [REDACTED] has taken a position. The submitted scorecards show how each Senator and Congressman or Congresswoman voted or announced on each of the selected issues with a rating of either "+" or "-" and a total percentage score. The scorecard states that "+" indicates that the legislator voted or announced in favor of [REDACTED]'s position and "-" indicates that the legislator voted or announced against [REDACTED]'s position. A score of 100 percent means that the legislator supported the [REDACTED] position on key issues on every vote cast during his or her current term in office.

The Legislative scorecard is a compilation of the voting records of [redacted] State Representatives and Senators on issues on which you and [redacted] have taken a position. Similar to [redacted]-prepared Congressional scorecards, the Legislative scorecards rate how each state legislator voted on each of your selected issues with either a "+" or "-" and a total percentage score.

Your 1998 Congressional Scorecard shows 12 issues voted on by incumbent members of Congress. These issues included Banning Partial Birth Abortion, Funding Abortion Overseas, Parental Notifications for Title X Family Planning Clinics, Prohibiting Abortions in Military Hospitals, Balanced Budget Amendment, Term Limits on Congress/Citizen Legislature, Family Tax Relief, Overhaul Welfare to Strengthen the Family, Anti-Crime Legislation, Limit Government Growth, Reduce Regulatory Burden on Families and Citizens, Reform Legal System to Discourage Frivolous Lawsuits, and Health Care Reform/Cutting Medical Costs. Other issues were Federal Grants for Abortion Clinics, Taxpayer-Funded Abortions in Foreign Countries, Lifting Ban on Gays in the Military, Promoting Homosexuality to School Children, and Voluntary School Prayer.

The scorecards carefully distinguished Republican legislators from the Democratic legislators. For example, in the 1997 Congressional Scorecard, the surnames of all Republican legislators were shown in italic type while the surnames of all Democratic legislators were shown in normal type. In the 1998 Congressional Scorecard, Republican legislators were shown with their names in bold type as compared to normal type for the names of Democratic legislators.

You also conduct leadership training or seminars called [redacted]. The seminar uses training manuals produced and supplied by [redacted]. In his foreword in the training manual, [redacted] states --

Our Citizen Action Seminar is designed to give you a hands-on-working knowledge of the essential nuts and bolts of grassroots political activism. You will learn valuable insights into: becoming a [redacted] liaison to your church; setting up a neighborhood organization; identifying pro-family voters; and learning how "All politics is local."

You also engage in lobbying activities. You distribute materials urging members and others in supporting or defeating certain legislation. The "Citizen Action Seminar Manual," a manual published by [redacted] which you use in your training seminars, contains the following information on the topic of the basic lobbying that [redacted] and you, as one of its affiliates, implement:

The game of politics and lobbying operates no differently. In [redacted]

██████████, we saw ██████████ teams all across the country work together to ensure those pro-family conservative values were represented in Congress. During that same election cycle, not one pro-life incumbent lost a seat in Congress, and a new tide of pro-family legislators rolled onto the shores of Capitol Hill because ██████████ team members played their parts.

You publish ██████████, a four-page news supplement inserted in ██████████, a bi-monthly magazine published by ██████████ and distributed through its affiliates. You also distribute ██████████, an official publication of ██████████ that primarily updates members on the status of various legislative bills and the political scene.

LEGAL ANALYSIS:

Section 501(c)(4) of the Code provides for exemption from Federal income taxes under section 501(a) for organizations not organized for profit but operated exclusively for the promotion of social welfare.

Section 1.501(c)(4)-1(a)(2)(i) of the Income Tax Regulations states that an organization is operated exclusively for the promotion of social welfare if it is primarily engaged in promoting in some way the common good and general welfare of the people of the community. Whether an organization is "primarily" engaged in promoting social welfare is a facts and circumstances test. The regulation states:

An organization is operated exclusively for the promotion of social welfare if it is primarily engaged in promoting in some way the common good and general welfare of the people of the community. An organization embraced within this section is one which is operated primarily for the purpose of bringing about civic betterments and social improvements.

Section 1.501(c)(4)-1(a)(2)(i).

Section 1.501(c)(4)-1(a)(2)(ii) of the regulations provides that political campaign activities do not promote social welfare as defined in section 501(c)(4). The regulations under section 501(c)(4) clearly distinguish between acceptable social welfare activities such as lobbying and unacceptable activities such as political campaign intervention. The regulation states:

The promotion of social welfare does not include direct or indirect participation or intervention in political campaigns on behalf of or in opposition to any candidate for public office.

Section 1.501(c)(4)-1(a)(2)(ii).

In order for an organization to engage in political campaign activities, there generally must be a candidate for public office on whose behalf or against whom the activity or intervention occurs. Section 1.501(c)(3)-1(c)(3)(iii) of the regulations states that the "term 'candidate for public office' means an individual who offers himself, or is proposed by others, as a contestant for an elective public office." In Rev. Rul. 76-456, 1976-2 C.B. 151, the organization at issue was formed for the purpose of elevating the standards of ethics in the conduct of campaigns for election to public office at the national, state and local levels, and had disseminated information concerning general campaign practices. The organization proposed a code of fair campaign practices, but did not solicit the signing or endorsement of the code by candidates for political office. We concluded that this did not constitute political intervention since the organization's activities only allowed citizens to increase their knowledge and understanding of election processes and participate more effectively in their selection of government officials, without any candidates even mentioned. At the same time we modified Rev. Rul. 66-258, 1966-2 C.B. 213, which was an identical organization except that it did solicit the signing or endorsement of its code of fair campaign practices by candidates for political office. We concluded that the latter organization was engaged in political intervention and therefore was not exempt under section 501(c)(3) of the Code. (Because these Rev. Ruls. contain a section 501(c)(3) analysis which prohibits all political campaign activities, the activities should be considered in absolute terms. However, for purposes of section 501(c)(4), we are determining whether political intervention is the primary activity of the organization.)

Whether an organization is "primarily engaged" in promoting social welfare is a facts and circumstances determination. Relevant factors include the manner in which the organization's activities are conducted; resources used in conducting such activities, such as buildings and equipment; the time devoted to activities (by volunteers as well as employees); the purposes furthered by various activities; and the amount of funds received from and devoted to particular activities. See, e.g., Rev. Rul. 74-361, 1974-2 C.B. 159 (volunteer fire company that provides recreational facilities for members is primarily engaged in promoting social welfare where providing facilities primarily furthers exempt purposes); Rev. Rul. 68-45, 1968-1 C.B. 259 (organization's principal source of income is not sole factor in determining whether it is "primarily engaged" in promoting social welfare). In Rev. Rul. 81-95, 1981-1 C.B. 332, we concluded that "an organization may carry on lawful political activities and remain exempt under section 501(c)(4) of the Code as long as it is primarily engaged in activities that promote social welfare." The corollary to this is that if an organization's primary activities do not promote social welfare but are direct or indirect political intervention, the organization is not exempt under section 501(c)(4). The key is to determine the character of the organization's primary activities by looking at all of the facts and circumstances.

1. Precinct Organization:

Your activities with regard to recruitment of people to become active in local politics at the precinct level appear to be identical to the recruitment and organization that takes place in a political party. Your leadership seminars train people to work in campaigns, and political involvement and get-out-the-vote activities are advocated in order to intervene and influence elections. Your focus is on getting people to become candidates and activists. While organizing down to the precinct or neighborhood level has enabled you to mobilize some limited legislative grassroots campaigns, this organizational basis has primarily been used to mobilize targeted conservative voters to get to the polls on election day. It has also been used to identify and encourage religious conservatives to run for local office. From your inception, you have been part of [redacted]'s precinct organization intended to facilitate intervention in the political process at every level of government. As stated above, it is also evident that you were interested in legislation and lobbying activities. However, after a careful review of the materials presented, it is apparent that the lobbying activities were secondary to political intervention. You primarily engage in activities intended to intervene in the political process and to influence the elections of those Republican conservative candidates who reflected your views. Your emphasis is focused on activities which were designed to result in the election of religious conservatives to public office at every level of government. Using the facts and circumstances test, we conclude that your precinct organizational basis was implemented primarily to intervene in political campaigns.

2. Congressional Scorecards:

In defining political campaign activity, Rev. Rul. 67-368, 1967-2 C.B. 194, states that rating candidates as average, good, or excellent using qualifications such as education and experience, even on a nonpartisan basis, is an intervention on behalf of those candidates favorably rated and in opposition to those less favorably rated for purposes of section 501(c)(4) of the Code. See The Association of the Bar of the City of New York v. Commissioner, 858 F.2d 876 (2d Cir. 1988), cert. denied 490 U.S. 1030 (1989). However, in Rev. Rul. 80-282, 1980-2 C.B. 178, we concluded that publishing the voting records of all incumbent members of Congress on selected legislative issues soon after the close of each congressional session, along with an expression of the organization's position on the issues, were not political campaign activities. We set forth several factors which were considered when ruling that the publication and distribution of the voting records were not political intervention. Those factors included: 1) voting records of all incumbents were presented, 2) candidates for reelection were not identified, 3) no comment was made on an individual's overall qualifications for public office, 4) no statements expressly or impliedly endorsed or rejected any incumbent as a candidate for public office, 5) no comparison of incumbents with other

candidates, 6) the organization pointed out the inherent limitations of judging the qualifications of an incumbent on the basis of the selected votes by stating the need to consider other unrecorded matters, and 7) no attempt was made to time the date of publication to coincide with an election. Another factor considered relevant was that the organization did not distribute the voting records widely. Again, a facts and circumstances test was utilized to determine whether the publication was political intervention.

Distinguishing factors between your scorecards and the documents at issue in Rev. Rul. 80-282 include the following: 1) your scorecards were distributed to a large number of religious conservatives, while the documents at issue in Rev. Rul. 80-282 were only distributed to a few people, 2) the names of Republicans were emphasized through bold and italic types in the scorecard, which gives prominence and arguably an endorsement to those Representatives, while there was no such distinction in the documents at issue in the revenue ruling, 3) the legislator's "score" was indicated based upon agreement/disagreement with your issues, and 4) the scorecards were published and distributed to coincide with the national and state elections. We also believe that the limited distribution in Rev. Rul. 80-282 was an important factor in the conclusion that an intervention did not occur. Your scorecards were very widely distributed among religious conservatives. Your targeted yet wide distribution of the congressional scorecards differs substantially with the factual situation in Rev. Rul. 80-282. Rev. Rul. 80-282 sets forth a facts and circumstances test. Therefore, after carefully considering all the facts and circumstances we conclude that the scorecards constitute political intervention.

3. Voter Guides:

An organization which publishes and distributes candidate questionnaire results in the form of voter guides must demonstrate neutrality in order for the voter guides to be considered educational. A facts and circumstances test is utilized to determine whether activities involving voter guides are educational or whether they are political campaign activities. In Rev. Rul. 78-248, 1978-1 C.B. 154, examples are given as to the factors which should be considered when applying a facts and circumstances test. The factors which are indications that the activities are educational are as follows: 1) the publication reports on a neutral group of elected officials or candidates such as all members of Congress or all candidates for a particular office, 2) the publication reports elected officials' or candidates' views or their voting records on a wide range of subjects, 3) the publication includes no editorial opinion on the elected officials or candidates, or on their views, 4) the publication does not indicate approval of elected officials or candidates in the contents or structure of the publication, and 5) the organization makes the publication generally available to the public.

After looking at your voter guides, several patterns emerge. First, as mentioned above, the Democratic candidates regularly have "No Response" listed after all or part of the issues, whereas very few Republican candidates were listed without a complete list of "Opposes" or "Supports" underneath their name and picture. Second, the issues chosen for each District seem to have a direct correlation to the desired response from the [REDACTED] preferred Republican candidate, or conversely to portray a Democratic candidate as against [REDACTED] issues. While these factors are not explicit endorsements of candidates, the lack of responses from Democratic candidates and the wording and choice of issues to create a particular response along party lines is significant. Also, the general nature of and approach taken with respect to the issues covered leads to responses which are arguably inaccurate. Additionally, the summary descriptions are so vague that they do not adequately cover any of the issues. Finally, the voter guides do not report on a neutral group of candidates as required by Rev. Rul. 78-248. The voter guides list the names of a neutral group of candidates, but they fully report the positions of only some of the Democratic candidates and almost all of the positions of the Republican candidates. This reporting is so heavily weighted toward the Republican Party as to not constitute reporting on a neutral group of candidates.

In our view, the voter guides are heavily weighted in favor of the Republican candidates, especially those Republican incumbents endorsed on the congressional scorecards. We conclude that these voter guides cannot be considered nonpartisan educational materials within the intent of the law. Inaccurate and/or incomplete information does not constitute education. The targeted distribution of the scorecards and voter guides also indicates that these publications are not nonpartisan educational activities. These documents were distributed to previously identified conservative churches and conservative individuals. The voter guides would have only limited educational value to anyone wishing to know the positions of Democratic candidates or to compare the positions of Democratic and Republican candidates, since such a large percentage of Democratic candidates did not have their positions listed in the voter guides. Also, the possible distortion of the candidate's position when translating a vote on legislation to a summary description is an additional factor we have considered in determining that the voter guides constitute political intervention. Based on all the available information, we conclude that the voter guides are not nonpartisan and constitute intervention in political campaigns.

4. Lobbying Activities:

Lobbying activities were considered in Rev. Rul. 68-656, 1968-2 C.B. 216, to not only be an acceptable activity for an organization described in section 501(c)(4) of the Code, but to constitute activities that promote social welfare. Rev. Rul. 68-656 provides that seeking favorable legislation is recognized by the section 501(c)(4) regulations as a

permissible means of attaining social welfare goals. Additionally, Rev. Rul. 71-530, 1971-2 C.B. 237, concludes that an organization described in section 501(c)(4) may have lobbying as its only activity. A facts and circumstances test is to be used in determining whether an organization's activities primarily constitute political intervention or whether those activities constitute lobbying or educational activities. After reviewing all of the facts and circumstances presented in the administrative file as discussed above, we have concluded that your primary emphasis and primary activities constituted direct and indirect political intervention. While you engage in extensive lobbying activities, they are by no means your primary activity. Your first and primary emphasis is on getting people elected to public office. The administrative record contains a wealth of information regarding your organizational structure and activities relating to candidate recruitment. There is only, secondarily, an emphasis on lobbying and educational activities. Your organizational thrust is to organize at the neighborhood or precinct level in order to get religious conservatives elected to local offices; only secondarily is this precinct level organization utilized to influence legislation.

Accordingly, after looking at all of the facts and circumstances, we have concluded that your lobbying activity was not your primary activity.

CONCLUSION REGARDING YOUR PRIMARY ACTIVITY:

The emphasis throughout your materials is on electing to office "family friendly" people in order to impact legislation and policy as insiders. The overwhelming majority of the evidence in the administrative record, and thus the facts and circumstances in this case, denotes an organization that is intent upon intervening in political campaigns. The precinct organizational structure allows you to implement your policies as more and more religious conservatives are elected to office. While lobbying is usually mentioned, and we recognize that lobbying activities are being pursued, those activities are not your primary activity. An analysis of all of the facts and circumstances contained in the administrative file leads us to the conclusion that your primary activity constitutes political intervention.

CONCLUSION:

Based upon the materials submitted in connection with your application, we have concluded that your activities primarily constitute direct and indirect participation or intervention in political campaigns on behalf of or in opposition to candidates for public office. Therefore, you are not primarily engaged in activities that promote social welfare and do not qualify for recognition of exemption under section 501(c)(4) of the Code.

You have the right to protest this ruling if you believe it is incorrect. To protest, you should submit a statement of your views to this office, with a full explanation of your reasoning. This statement, signed by one of your officers, must be submitted within 30 days from the date of this letter. You also have a right to a conference in this office after your statement is submitted. You must request the conference, if you want one, when you file your protest statement. If you are to be represented by someone who is not one of your officers, that person will need to file a proper power of attorney and otherwise qualify under our Conference and Practices Requirements.

If we do not hear from you within 30 days, this ruling will become final and a copy will be forwarded to the Ohio Tax Exempt and Government Entities (TE/GE) office. Thereafter, any questions about your federal income tax status should be directed to that office, either by calling 877-829-5500 (a toll free number) or sending correspondence to: Internal Revenue Service, TE/GE Customer Service, P.O. Box 2508, Cincinnati, OH 45201.

When sending additional letters to us with respect to this case, you will expedite their receipt by using the following address:

Internal Revenue Service
Attn: T:EO:RA:T:3, Room 6137
1111 Constitution Ave, NW
Washington, D.C. 20224

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely,

(signed) [REDACTED]

[REDACTED]
Manager, Exempt Organizations
Technical Group 3

bcc: [REDACTED]

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Sincerely,

(signed)

Manager, Exempt Organizations
Technical Group 3

bcc:

Form 1937-A	Initiator	Reviewer	Reviewer	Reviewer	Reviewer	Reviewer
CODE	T:EO:RA:T:3	T:EO:RA:R				
Surname						
Date	03/13/00	3/14/2000				